BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 20.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4781 of 2026
and
W.M.P.(MD).Nos.3996 and 3998 of 2026

M/s Indroyal Furniture Company Private Limited,
Represented by its Chief Financial Officer,
Royal Plaza, Pattom,
Thiruvananthapuram-695 004. ... Petitioner

Vs

1.The Assistant Commissioner (Inspection) (ST) (IU),
Office of the Joint Commissioner (ST) (IU),
Commercial Tax Building Complex,
Tirunelveli-627 002.

2.The State Tax Officer (R S)-5,
Commercial Tax Building Complex,
Tirunelveli—627 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 22.07.2025 in Ref No.ZD330725239503F passed by the first respondent under Section 74 of the Tamil Nadu State Goods and Service Act, 2017 for the assessment period 2020-21 and the consequential impugned order dated 07.01.2026 in Ref No.ZD3301260358788 passed by the first respondent under Section 161 of the Tamil Nadu State Goods and Service Act, 2017 and quash the same as illegal and consequently remit the matter to the file of the first respondent for fresh assessment by providing adequate opportunities including personal hearing to the petitioner in accordance with law and merits of the case.

For Petitioner	: Mr.M.E.Ilango
For Respondents	: Mr.R.Suresh Kumar, Additional Government Pleader

O R D E R

This Writ Petition has been filed challenging the impugned assessment order dated 22.07.2025 and the consequential rectification order dated 07.01.2026 passed by the first respondent.

2. The learned counsel appearing for the petitioner would submit that pursuant to the issuance of DRC-01 dated 26.02.2025, the petitioner submitted a detailed reply on 01.03.2025. Thereafter, four personal hearings were scheduled. According to the learned counsel, the petitioner appeared for the third personal hearing and made his submissions. However, on the fourth hearing, due to personal reasons, namely the auditor's participation in a seminar, the petitioner was unable to appear before the authority. It is submitted that without granting an effective opportunity, the impugned assessment order came to be passed on

22.07.2025. It is further submitted that a rectification application was filed and the same was disposed of by order dated 07.01.2026.

3. The learned Additional Government Pleader appearing for the respondents would submit that the petitioner had filed a reply and was afforded four opportunities of personal hearing. However, the petitioner failed to effectively avail the opportunity. After considering the materials available on record, a detailed assessment order was passed. Therefore, it is contended that there is no violation of the principles of natural justice.

4. Considering the submissions made on either side, this Court is of the view that the petitioner was afforded sufficient opportunities of personal hearing. The assessment order dated 22.07.2025 has been passed after considering the reply submitted by the petitioner. Merely because the petitioner was unable to attend one of the hearings due to personal reasons, the same would not vitiate the proceedings, especially when multiple opportunities had already been granted.

5. It is also brought to the notice of this Court that the rectification application filed by the petitioner was disposed of by order dated

07.01.2026. If the petitioner is aggrieved by the assessment order as well as the rectification order, it is always open to the petitioner to file a statutory appeal in the manner known to law.

6. The learned counsel for the petitioner submitted that the petitioner is ready to make additional deposit 10% of the disputed tax for the purpose of filing an appeal. In such circumstances, this Court is not inclined to entertain the present Writ Petition. However, liberty is granted to the petitioner to file a statutory appeal against the assessment order dated 22.07.2025, subject to complying with the mandatory pre-deposit requirement along with 10% additional deposit of disputed tax, within a period of two (2) weeks from the date of receipt of a copy of this order.

7. Insofar as the rectification order dated 07.01.2026 is concerned, if an appeal is filed within the period of limitation prescribed under the Act, the appellate authority shall consider the same on merits and in accordance with law, without insisting upon any further condition beyond the statutory requirements.

8. With the above liberty and direction, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

20.02.2026

TSG
Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

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KRISHNAN RAMASAMY, J.

TSG

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